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APR 01 2010 PUBLIC SERVICE COMMISSION

March 31, 2010

Mr. Jeff Derouen Executive Director Kentucky Public Service Commission 211 Sower Boulevard P.O. Box 615 Frankfort, Kentucky 40602-0615

Dear Mr. Derouen:

In accordance with the Commission's Order in Case No. 2008-00128 dated August 20, 2008, enclosed herewith are an original and six (6) copies of updates to Jackson Energy Cooperative Corporation's tariff sheets for Qualified Cogeneration and Small Power Production Facilities.

Please return a stamped copy of these tariffs to me.

If you have any questions about this filing, please feel free to contact me.

Very truly yours,

Donald R Schaefer

President & CEO

mrk

**Enclosures**